

EXHIBIT B

Proposed Judgment by Default

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re	Chapter 7
AKORN HOLDING COMPANY LLC, <i>et al.</i> , ¹	Case No. 23-10253 (KBO)
Debtor.	(Jointly Administered)
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GEORGE L. MILLER, Chapter 7 Trustee of the bankruptcy estates of Akorn Holding Company LLC, <i>et al.</i> ,	
Plaintiff,	Adv. Proc. No. 25-50317 (KBO)
v.	
SONITROL,	
Defendant.	Re: D.I. 12

JUDGMENT BY DEFAULT

Upon consideration of *Plaintiff's Motion for Entry of Default Judgment Pursuant to Federal Rule of Bankruptcy Procedure 7055* (the "Motion");² and it further appearing that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation thereon,

NOW, THEREFORE, THE COURT HEREBY FINDS THAT:

- A. Notice of the Motion was adequate.
- B. Sufficient legal and factual bases exist for the relief requested in the Motion.

¹ The Debtors in these Chapter 7 Cases, along with the last four digits of each Debtor's federal tax identification number, are: Akorn Holding Company LLC (9190); Akorn Intermediate Company LLC (6123) and Akorn Operating Company LLC (6184). The Debtors' headquarters was located at 5605 CenterPoint Court, Gurnee, Illinois 60031.

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

C. The Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157(b)(2) and 1334.

D. Plaintiff has requested entry of default and has filed a declaration in support of the Motion stating, upon information and belief, that Defendant is not in the military service and is not an infant or incompetent person.

E. The Court finds that default has been entered by the Clerk of the Court against Defendant [Adv. D.I. 12].

F. Plaintiff has filed a declaration in connection with the Motion showing the amount due to Plaintiff, which is a sum certain.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. Default judgment is hereby entered against Defendant in favor of Plaintiff as to Counts I and II of the Complaint avoiding the Transfers described therein.

2. Default judgment is hereby entered against Defendant in favor of Plaintiff as to Count III of the Complaint in the amount of \$10,518.06 pursuant to Federal Rule of Civil Procedure 55(b)(2), made applicable to the Adversary Proceeding by Bankruptcy Rule 7055, plus post-judgment interest.

3. Default judgment is hereby entered against Defendant in favor of Plaintiff as to Count IV of the Complaint. All claims filed or that may be filed on account of a debt owed to Defendant are DISALLOWED unless Defendant pays Plaintiff the amount owed pursuant to paragraph 2 of this Order.

4. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.